

DP-31

065

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
APPLICATION FOR TOBACCO TAX LICENSE

Check A or B as applicable.

A

☐

LICENSE RENEWAL

B

☐

NEW LICENSE

ENTER 6-DIGIT LICENSE NUMBER

FOR DRA USE ONLY

LIC # _____

ISSUED BY _____

DATE _____

C

TOBACCO PRODUCTS SOLD

☐ Cigarettes☐ Loose☐ Smokeless☐ Other: _____

PRINT OR TYPE

1	BUSINESS NAME (DBA)	2	NAME OF LEGAL ENTITY/OWNER	
3	NH BUSINESS ADDRESS NUMBER & STREET, CITY/TOWN, STATE AND ZIP CODE+4 DIGIT EXTENSION		4	BUSINESS PHONE
5	MAILING ADDRESS (IF DIFFERENT THAN #3) NUMBER & STREET, CITY/TOWN, STATE AND ZIP CODE+4 DIGIT EXTENSION			
6	FORMER OWNER NAME		7	PURCHASE DATE
8	TYPE OF BUSINESS ENTITY & TAX IDENTIFICATION NUMBER (SSN/FEIN/DIN) CHECK ONE: <input checked="" type="checkbox"/> ① PROPRIETORSHIP <input type="checkbox"/> ② CORPORATION <input type="checkbox"/> SOCIAL SECURITY NUMBER (SSN) <input type="checkbox"/> ③ PARTNERSHIP <input type="checkbox"/> Proprietorships MUST enter SSN <input type="checkbox"/> SMLLC/LLC <input type="checkbox"/> FEDERAL EMPLOYER IDENTIFICATION NUMBER (FEIN) OR DEPARTMENT IDENTIFICATION NUMBER (DIN)			

8b LIST THE NAMES OF ALL INDIVIDUALS/ENTITIES FROM WHOM YOU BUY TOBACCO PRODUCTS:**9 INDIVIDUAL OWNERS OR OFFICERS**

NAME TITLE

SSN CONTACT TELEPHONE

ADDRESS

CITY/TOWN, STATE, ZIP CODE

NAME TITLE

SSN CONTACT TELEPHONE

ADDRESS

CITY/TOWN, STATE, ZIP CODE

Attach a list of any additional officers.

10 LICENSE FEES☐ **A RETAILER** Fee is \$10.00.....\$
Over the Counter Sales
☐ **B Vending Machine Sales**
 Number of Machines to be Licensed ____ x \$10.00 ea. =\$
 Number of Locations to be Licensed ____ x \$10.00 ea. =\$

☐ **VENDING MACHINE OPERATOR** Fee is \$70.00.....\$
 Any person operating one or more tobacco vending machines on property or premises OTHER THAN HIS OWN needs this license, in addition to a retail vending machine license for each machine.
☐ **MANUFACTURER** Fee is \$100.00.....\$☐ **SUB-JOBBER** Fee is \$150.00.....\$☐ **WHOLESALE** Fee is \$250.00.....\$☐ **SAMPLER** Fee is \$10.00.....\$**10 TOTAL AMOUNT ENCLOSED**\$
 Make check payable to: **STATE OF NEW HAMPSHIRE**
 Enclose, but do not staple or tape your payment to this form.
 The appropriate fee(s), as listed in Line 10, must accompany this form.

FOR DRA USE ONLY

11 **X**

SIGNATURE (IN INK)

TITLE

DATE

 MAIL NH DRA
 TO: PO BOX 637
 CONCORD, NEW HAMPSHIRE 03302-0637

APPLICATION FOR TOBACCO TAX LICENSE

INSTRUCTIONS

NOTICE

It is the responsibility of all tobacco tax license holders to read, understand, and comply with the laws and rules relating to tobacco tax as set forth in RSA 78 and N.H. Admin Rule Rev. 700. Special attention should be given to laws regarding the purchase and sale of tobacco products under RSAs 78:12; 78:12-a, 78:14, and 78:16. Please be advised that failure to comply with provisions of RSA Chp. 78 may result in criminal charges as provided in RSA 21-J:39. RSA 78 and N.H. Admin Rule, Rev 700 can be found at www.nh.gov/revenue.

All Manufacturers and Wholesalers selling cigarettes to consumers (whether directly, or through a distributor, retailer or similar intermediary or intermediaries) in the State of New Hampshire must register with the Attorney General's Office for purposes of the Master Settlement Agreement as outlined in RSA 541-C. Please contact the Attorney General's Office at (603) 271-3641 or visit their website at www.doj.nh.gov/consumer/tobacco for more information.

TERM OF LICENSE

Licenses expire on June 30 of each even-numbered year.

WHAT IS IT

Pursuant to RSA 78:7, a tax is imposed upon the retail consumer of tobacco products. Under RSA 78:2, a tobacco tax license shall be obtained by those listed in "WHO PAYS IT" below before engaging in the business of selling or distributing tobacco products in this state.

WHO PAYS IT

"Retailer" - any person who sells tobacco products to consumers, and any vending machine in which tobacco products are sold.

"Vending machine operator" - any person operating one or more tobacco product vending machines on property or premises other than his own.

"Manufacturer" - any person engaged in the business of importing, exporting, producing, or manufacturing tobacco products who sells his product only to licensed wholesalers.

"Sub-jobber" - any person doing business in this state who buys stamped tobacco products from a licensed wholesaler and who sells all of his tobacco products to other licensed sub-jobbers, vending machine operators, and retailers.

"Wholesaler" - any person doing business in this state who shall purchase all of his unstamped tobacco products directly from a licensed manufacturer, and who shall sell all of his products to licensed wholesalers, sub-jobbers, vending machine operators, retailers, and those persons exempted from the tobacco tax under RSA 78:7-b.

"Sampler" - Any person who distributes free tobacco products to consumers for promotional purposes.

WHEN IS IT DUE

Completed Applications for Tobacco Tax License, Form DP-31, must be filed prior to making any NH tobacco product sales and must be renewed pursuant to RSA 78:4 on or before July 1st of every even-numbered year thereafter.

NO SALES

If you are not selling tobacco products, please return the application with a notation to that effect.

FORMS

For additional copies of this form or for a fill-in version of this form visit us on the web at www.nh.gov/revenue or to request a form by mail call (603) 271-2192.

NEED HELP?

For assistance please call Customer Service at (603) 271-2191.

ADA COMPLIANCE

Individuals who need auxiliary aids for effective communications in programs and services of the New Hampshire Department of Revenue Administration are invited to make their needs and preferences known. Individuals with hearing or speech impairments may call TDD Access: Relay NH 1-800-735-2964.

LINE BY LINE INSTRUCTIONS

A or B

Indicate whether this is a Tobacco Tax License Renewal or a New License by checking Box A or Box B.

C

Check all that apply. Indicate the type(s) of tobacco products sold by your business entity. If "other" provide a brief description.

LINE 1

Enter the "doing business as" name (DBA), or locally known as....

LINE 2

Enter the name of the "legal" entity/owner - proprietor, corporate or partnership name.

LINE 3

Enter the physical location in New Hampshire.

LINE 4

Enter the telephone number of the New Hampshire business location.

LINE 5

Enter the mailing address if different than the physical address listed on Line 3.

LINE 6

Enter the name of the previous owner of the business. If this is a new business please indicate "First Owner".

LINE 7

Enter the date the business was purchased.

LINE 8

Check the box indicating the business entity of the licensee and enter the appropriate tax identification number on the line that corresponds with the business entity type. Enter a Federal Identification Number (FEIN) or a Department Identification Number (DIN), unique to the business entity.

LINE 8b

List the names of all entities from which you buy tobacco products. Attach a list if additional space is needed.

LINE 9

List each individual owner or officer of the business, their title, social security number, a contact telephone number, and address. If more than two owners or officers, attach a separate list.

LINE 10

Check appropriate boxes indicating the type(s) of tobacco tax license and calculate the total license fees. There is a fee for each separate machine and for each separate location. Multiple sales counters at one location qualify as a single location.

Enter the sum of all applicable fees. Make check payable to State of New Hampshire.

LINE 11

Enter the signature (in ink) of owner or authorized representative, their title and date.